

# **EXHIBIT “32”**

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
12		PATRICK J. CATALINE		8.50		680.00
02/28/11	02/11/11	5 69 JOHN BRESLIN ext		129	80	0.20 16.00 876493 B H T:
		129 JOHN BRESLIN				0.20 16.00
01/31/11	01/10/11	5 69 Bob Seibel NY IT204LL		75	190	1.00 190.00 872454 B H T:
02/28/11	02/15/11	5 69 Bob Seibel		75	190	0.50 95.00 879305 B H T:
02/28/11	02/17/11	5 69 Bob Seibel		75	190	0.50 95.00 879313 B H T:
02/28/11	02/19/11	5 69 Bob Seibel		75	190	0.50 95.00 879285 B H T:
06/30/11	06/07/11	5 69 Bob Seibel		75	190	1.00 190.00 897625 B H T:
08/31/11	08/02/11	5 69 Bob Seibel Go over return.		75	190	1.00 190.00 903994 B H T:
08/31/11	08/03/11	5 69 Bob Seibel Tax return.		75	190	1.00 190.00 904016 B H T:
08/31/11	08/16/11	5 69 Bob Seibel Tax returns.		75	190	0.50 95.00 907003 B H T:
08/31/11	08/22/11	5 69 Bob Seibel 3115 to KM		75	190	0.50 95.00 907032 B H T:
08/31/11	08/25/11	5 69 Bob Seibel Tax returns.		75	190	0.50 95.00 907050 B H T:
08/31/11	08/26/11	5 69 Bob Seibel Tax returns.		75	190	1.00 190.00 907058 B H T:
09/30/11	08/31/11	5 69 Bob Seibel E-file		75	190	0.50 95.00 907083 B H T:
		75 Bob Seibel				8.50 1,615.00
		BUSTAX Year End Tax Work				24.70 3,436.00
08/31/11	08/25/11	5 97 JOHN BRESLIN		129	80	1.20 96.00 905898 B H T:
		129 JOHN BRESLIN				1.20 96.00
		BUSTAX Math/Proof Report/Retur				1.20 96.00
12/31/10	12/14/10	6 39 RAFAEL VARGAS Working on New York form IT-204-LL.		127	110	0.30 33.00 867838 ON HOLD
		127 RAFAEL VARGAS				0.30 33.00
		INTSER Other Services USE MEMO				0.30 33.00
05/31/11	05/26/11	6 84 Shawn McCormack		40	190	3.50 665.00 897172 B H T:
05/31/11	05/27/11	6 84 Shawn McCormack		40	190	3.50 665.00 897174 B H T:
		40 Shawn McCormack				7.00 1,330.00
		INTSER Letters to Client, Prep				7.00 1,330.00
03/31/11	03/05/11	8 32 Kenneth Mann 263A election		48	250	0.30 75.00 887374 B H T:

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5273 /

PAGE: 340



Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR NISSAN INC./ VIVIAN  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

set Naki Parki up on portal, scan and upload tax documents and email

132 DOROTHEA BURCH	0.90	45.00
PERSTX Photocopying Documents	0.90	45.00
<b>* * TOTAL FEES</b>	<b>242.20</b>	<b>35,873.00</b>

\* \* CHARGEABLE EXPENSES \* \*

07/31/14 07/23/14 1 1 Randall Franzen donuts	83	65.00	51648 B H T:
83 Randall Franzen		65.00	
Miscellaneous Expense		65.00	
02/28/14 01/27/14 10 1 Shawn McCormack	40	6.66	33076 B H T:
40 Shawn McCormack		6.66	
MILEAGE 6160		6.66	
07/31/14 07/24/14 10 3 DAVID KUMOR DINNER	136	6.98	50313 B H T:
136 DAVID KUMOR		6.98	
SUPPER MONEY 6167		6.98	
02/28/14 01/29/14 10 4 Randall Franzen hotel andrew	83	1,256.00	29337 B H T:
83 Randall Franzen		1,256.00	
HOTELS AND TRAVEL 6160		1,256.00	
<b>* * TOTAL EXPENSES</b>		<b>1,334.64</b>	

\* \* DEBITS & CREDITS \* \*

10/31/13 10/31/13 99 3	-1,000.00	996404 B H T:
11/30/13 11/30/13 99 3	-1,000.00	4791 B H T:
12/31/13 12/31/13 99 3	-1,000.00	4928 B H T:
01/31/14 01/31/14 99 3	-1,000.00	14752 B H T:
02/28/14 02/28/14 99 3	-1,000.00	14890 B H T:
02/28/14 02/28/14 99 3	-7,900.00	25492 B H T:
03/31/14 03/31/14 99 3	-1,000.00	16263 B H T:
04/30/14 04/30/14 99 3	-1,000.00	19317 B H T:
05/31/14 05/31/14 99 3	-1,000.00	19459 B H T:

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID 5266 /

PAGE: 64

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
06/30/13	05/29/13	5 92	David Kaplan	92	240	1.50 360.00 992689 B H T:
		92	David Kaplan			1.50 360.00
		BUSTAX	Staff Supervision			1.50 360.00
01/31/13	01/15/13	5 93	Kenneth Mann eng letter review	48	250	0.20 50.00 982472 B H T:
		48	Kenneth Mann			0.20 50.00
		BUSTAX	Partner Review			0.20 50.00
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.70 84.00 993699 B H T:
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.20 24.00 993702 B H T:
06/30/13	06/24/13	5 95	Brett Bausinger	124	120	1.50 180.00 997478 B H T:
		124	Brett Bausinger			2.40 288.00
		BUSTAX	Clear Review Comments			2.40 288.00
07/31/13	07/09/13	5 97	VINCENT BUCOLO	135	100	1.00 100.00 998513 B H T:
		135	VINCENT BUCOLO			1.00 100.00
		BUSTAX	Math/Proof Report/Retur			1.00 100.00
06/30/13	06/06/13	5 99	DAVID KUMOR	136	100	0.70 70.00 993813 B H T:
		MAKING ESTIMATES FOR ALL STARS				
07/31/13	07/26/13	5 99	DAVID KUMOR	136	100	0.20 20.00 1092 B H T:
		SETTING UP FOR E FILE				
08/31/13	08/02/13	5 99	DAVID KUMOR	136	100	0.70 70.00 1819 B H T:
09/30/13	09/04/13	5 99	DAVID KUMOR	136	100	0.30 30.00 6201 B H T:
		HELPING MIKE WITH SCANNING TAX RETURN				
		ESTIMATED PAYMENTS				
		136	DAVID KUMOR			1.90 190.00
		BUSTAX	Report Typing			1.90 190.00
07/31/13	07/24/13	6 1	ROBERT KIRKHOPE interim visit	118	170	8.00 1,360.00 2615 B H T:
		118	ROBERT KIRKHOPE			8.00 1,360.00
11/30/12	11/07/12	6 1	Bob Seibel Prepair for visit.	75	190	2.00 380.00 967134 B H T:
		75	Bob Seibel			2.00 380.00
		INTSER	Interim Visit Planning			10.00 1,740.00
06/30/13	05/29/13	6 13	Shawn McCormack	40	190	8.00 1,520.00 993717 B H T:
07/31/13	07/24/13	6 13	Shawn McCormack	40	190	7.00 1,330.00 2109 B H T:

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5266 /

PAGE: 70

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./				VIVIAN				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
07/31/13	07/25/13	6 13	Shawn McCormack	40	190	7.00	1,330.00	2110 B H T:
		40	Shawn McCormack			22.00	4,180.00	
07/31/13	07/25/13	6 13	Randall Franzen	83	250	8.00	2,000.00	1992 B H T:
			go to NY and do an interim visit meet with Mike					
			John Steve and SR					
		83	Randall Franzen			8.00	2,000.00	
			INTSER Rev. Ledger & Schedules			30.00	6,180.00	
06/30/13	05/29/13	6 20	VINCENT BUCOLO	135	100	11.00	1,100.00	992869 B H T:
		135	VINCENT BUCOLO			11.00	1,100.00	
07/31/13	07/24/13	6 20	DAVID KUMOR SERVICE	136	100	8.20	820.00	1084 B H T:
07/31/13	07/25/13	6 20	DAVID KUMOR SERVICE!!	136	100	10.50	1,050.00	1085 B H T:
		136	DAVID KUMOR			18.70	1,870.00	
07/31/13	07/24/13	6 20	MIKE CORRIGAN	138	75	7.00	525.00	429 B H T:
			Business Trip to Queens, NY vsiting clients of					
			Hyundai, Toyota, Nissan, Subaru checking					
			Inventory Services and open					
			RO's, and closing out the Register then reporting					
			our services.					
08/31/13	08/05/13	6 20	MIKE CORRIGAN	138	75	1.00	75.00	4238 B H T:
			STAR Toyota and Nissan Service/Parts Report					
			leeter editing the mistakes Dave wrote down and					
			evaluating the letter.					
		138	MIKE CORRIGAN			8.00	600.00	
			INTSER Service Dept Analysis			37.70	3,570.00	
07/31/13	07/26/13	6 39	MIKE CORRIGAN	138	75	2.00	150.00	433 B H T:
			Made a excel document for STAR Autodealerships					
			with the Inventory total and open/close date.					
		138	MIKE CORRIGAN			2.00	150.00	
			INTSER Other Services USE MEMO			2.00	150.00	
05/31/13	05/20/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	992066 B H T:
		135	VINCENT BUCOLO			10.00	1,000.00	
			INTSER Income Tax Project & Ex			10.00	1,000.00	
11/30/12	11/13/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966771 B H T:
11/30/12	11/14/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966772 B H T:
11/30/12	11/15/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966773 B H T:

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5266 /

PAGE: 71

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN							
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
01/31/12	01/25/12	5 69	VINCENT BUCOLO	135	100	9.50	950.00 925182 B H T:
01/31/12	01/26/12	5 69	VINCENT BUCOLO	135	100	10.00	1,000.00 925183 B H T:
01/31/12	01/27/12	5 69	VINCENT BUCOLO	135	100	6.10	610.00 925184 B H T:
135 VINCENT BUCOLO				25.60		2,560.00	
01/31/12	01/25/12	5 69	Shawn McCormack	40	190	9.00	1,710.00 926813 B H T:
01/31/12	01/26/12	5 69	Shawn McCormack	40	190	7.00	1,330.00 926814 B H T:
01/31/12	01/27/12	5 69	Shawn McCormack	40	190	9.00	1,710.00 926815 B H T:
02/29/12	02/09/12	5 69	Shawn McCormack	40	190	2.00	380.00 930144 B H T:
Spoke with Vivian on the phone and followed up on questions she had regarding year end							
40 Shawn McCormack				27.00		5,130.00	
01/31/12	01/28/12	5 69	Bob Seibel	75	190	1.50	285.00 926360 B H T:
Follow up from visit.							
02/29/12	02/20/12	5 69	Bob Seibel	75	190	1.00	190.00 930332 B H T:
Extension				95.00		930344 B H T:	
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00 930101 B H T:
Extension				95.00		930103 B H T:	
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00 935626 B H T:
Question from Vivian about company vehicles.				475.00		942081 B H T:	
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00 942100 B H T:
E-file extension				380.00		942105 B H T:	
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	380.00 942175 B H T:
Bank questions.				380.00		942191 B H T:	
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00 945528 B H T:
Go through info with DK				190.00		945538 B H T:	
05/31/12	05/10/12	5 69	Bob Seibel	75	190	1.00	190.00 944574 B H T:
Go over Job & T/R				250.00		944574 B H T:	
05/31/12	05/11/12	5 69	Bob Seibel	75	190	2.00	380.00 944574 B H T:
Go through W/P				125.00		944574 B H T:	
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00 944574 B H T:
Go over Job & T/R				125.00		944574 B H T:	
05/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00 944574 B H T:
Go over Job & T/R				125.00		944574 B H T:	
06/30/12	06/13/12	5 69	Bob Seibel	75	190	0.50	95.00 944574 B H T:
Tax return				190.00		944574 B H T:	
06/30/12	06/14/12	5 69	Bob Seibel	75	190	0.50	95.00 944574 B H T:
Tax return				190.00		944574 B H T:	
75 Bob Seibel				16.00		3,040.00	
01/31/12	01/25/12	5 69	Randall Franzen	83	250	8.00	2,000.00 927637 B H T:
go to NY and do the year end				250.00		932714 B H T:	
02/29/12	02/23/12	5 69	Randall Franzen	83	250	1.00	125.00 936660 B H T:
go over DIT with bank and Vivian				250.00		944574 B H T:	
03/31/12	03/23/12	5 69	Randall Franzen	83	250	0.50	125.00 944574 B H T:
call frim JOhn K to go over business and I need to call Shelly about foundation				250.00		944574 B H T:	
05/31/12	05/25/12	5 69	Randall Franzen	83	250	1.00	250.00 944574 B H T:
calls from Vivian to go over info for the audit				190.00		944574 B H T:	

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5266 /

PAGE: 65

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
06/30/12	06/07/12	6 10	MEGAN WAGNER	134	100	0.50 50.00 943834 B H T:
			CASH INTERIM - ALL STORES			
			134 MEGAN WAGNER		0.50	50.00
			INTSER Bank Reconciliation Rev		0.50	50.00
06/30/12	05/31/12	6 13	Shawn McCormack	40	190	7.00 1,330.00 946592 B H T:
		40	Shawn McCormack		7.00	1,330.00
09/30/12	08/29/12	6 13	Randall Franzen	83	250	3.00 750.00 955675 B H T:
			go over interim adn meet with John Mike and SR			
		83	Randall Franzen		3.00	750.00
			INTSER Rev. Ledger & Schedules		10.00	2,080.00
06/30/12	05/31/12	6 20	Brett Bausinger	124	100	8.00 800.00 943278 B H T:
		124	Brett Bausinger		8.00	800.00
09/30/12	08/28/12	6 20	DAVID KUMOR	136	100	11.00 1,100.00 955309 B H T:
			SERVICE DEPARTMENT			
		136	DAVID KUMOR		11.00	1,100.00
			INTSER Service Dept Analysis		19.00	1,900.00
09/30/12	08/29/12	6 22	DAVID KUMOR	136	100	8.00 800.00 955310 B H T:
			PARTS DEPARTMENT			
		136	DAVID KUMOR		8.00	800.00
			INTSER Parts Dept Analysis		8.00	800.00
06/30/12	05/31/12	6 60	DAVID KUMOR	136	100	9.00 900.00 943288 B H T:
			SERVICE DEPARTMENT			
		136	DAVID KUMOR		9.00	900.00
			INTSER Income Tax Project & Ex		9.00	900.00
01/31/12	01/11/12	6 84	DOROTHEA BURCH	132	50	0.10 5.00 923758 B H T:
			changes, eng ltr			
01/31/12	01/17/12	6 84	DOROTHEA BURCH	132	50	0.40 20.00 924317 B H T:
			print, copy, log in and mail eng ltr			
02/29/12	02/06/12	6 84	DOROTHEA BURCH	132	50	1.00 50.00 926894 B H T:
			changes, ltr, print, copy, cc, and certified to IRS			
		132	DOROTHEA BURCH		1.50	75.00
			INTSER Letters to Client, Prep		1.50	75.00

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5266 /

PAGE: 67

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./					VIVIAN			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
04/30/11	04/11/11	5 69	Randall Franzen	83 250	1.20	300.00	886271	B H T: E
								calls to SR to go over taxes and why there are extension and try to get info on trust and estate
06/30/11	06/13/11	5 69	Randall Franzen	83 250	1.00	250.00	898647	B H T: E
								get info from SR to figure what to pay for taxes for him
07/31/11	06/29/11	5 69	Randall Franzen	83 250	1.50	375.00	898718	B H T: 401K
			go over 5500 info					
		83	Randall Franzen		30.70	7,675.00		
			BUSTAX Year End Tax Work		83.10	16,297.00		
06/30/11	06/10/11	5 82	David Kaplan	92 240	0.20	48.00	893690	B H T: 401K
			Look at form 5500 SF.					
		92	David Kaplan		0.20	48.00		
			BUSTAX Client Assist UNBUDGETE		0.20	48.00		
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12 80	1.50	120.00	877071	B H T:
		12	PATRICK J. CATALINE		1.50	120.00		
			BUSTAX Trial Balance Data Inpu		1.50	120.00		
09/30/11	08/29/11	5 97	JOHN BRESLIN	129 80	1.20	96.00	905980	B H T:
		129	JOHN BRESLIN		1.20	96.00		
			BUSTAX Math/Proof Report/Retur		1.20	96.00		
09/30/11	08/30/11	6 1	ROBERT KIRKHOPE	118 150	7.00	1,050.00	906700	B H T: I
			STAR INTERIM VISIT					
		118	ROBERT KIRKHOPE		7.00	1,050.00		
05/31/11	05/23/11	6 1	Bob Seibel	75 190	2.00	380.00	893083	B H T: I
		75	Bob Seibel		2.00	380.00		
			INTSER Interim Visit Planning		9.00	1,430.00		
10/31/10	10/27/10	6 12	Shawn McCormack	40 190	7.00	1,330.00	864437	ON HOLD F
		40	Shawn McCormack		7.00	1,330.00		
			INTSER Factory Fin. St. Review		7.00	1,330.00		
09/30/11	08/30/11	6 13	PATRICK J. CATALINE	12 80	9.00	720.00	906713	B H T: I
		12	PATRICK J. CATALINE		9.00	720.00		
05/31/11	05/24/11	6 13	Shawn McCormack	40 190	7.00	1,330.00	897169	B H T: I

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

PAGE: 308

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./				VIVIAN				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
40	Shawn McCormack			7.00		1,330.00		
10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864697 ON HOLD
		Go to NY for a visit						
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869048 ON HOLD
		letter						
05/31/11	05/23/11	6 13	Randall Franzen	83	250	2.00	500.00	893306 B H T:
		get readt for visit						
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893301 B H T:
		go to ny and do imterim visit						
05/31/11	05/27/11	6 13	Randall Franzen	83	250	1.50	375.00	893312 B H T:
		calls with vivian and lawyer						
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898600 B H T:
		work on the letter						
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898613 B H T:
		go over letters						
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907583 B H T:
		go to NY and do an interim visit						
83	Randall Franzen			21.50		5,375.00		
		INTSER Rev. Ledger & Schedules				37.50	7,425.00	
10/31/10	10/27/10	6 20	PATRICK J. CATALINE	12	80	7.00	560.00	863545 ON HOLD
		12 PATRICK J. CATALINE				7.00	560.00	
05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.50	360.00	892808 B H T:
		129 JOHN BRESLIN				4.50	360.00	
		INTSER Service Dept Analysis				11.50	920.00	
10/31/10	10/26/10	6 39	RAFAEL VARGAS	127	110	4.50	495.00	863559 ON HOLD
		Federal and State Tax Research in how to start a						
		Private Foundation.						
		127 RAFAEL VARGAS				4.50	495.00	
		INTSER Other Services USE MEMO				4.50	495.00	
12/31/10	12/07/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869566 ON HOLD
12/31/10	12/08/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869567 ON HOLD
12/31/10	12/09/10	6 68	Shawn McCormack	40	190	2.50	475.00	869568 ON HOLD
12/31/10	12/13/10	6 68	Shawn McCormack	40	190	1.00	190.00	869574 ON HOLD
		40 Shawn McCormack				17.50	3,325.00	
		INTSER Tax Planning				17.50	3,325.00	
11/30/10	11/08/10	6 84	PATRICK J. CATALINE	12	80	2.00	160.00	865544 ON HOLD
12/31/10	12/02/10	6 84	PATRICK J. CATALINE	12	80	1.00	80.00	867222 ON HOLD
		getting star letters toegther, editing/service						
		write up						

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

PAGE: 309

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	VIVIAN		
STAR NISSAN INC./									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * * CHARGEABLE FEES BY CODES/STAFF/ * * *									
10/31/10	10/26/10	6 39	RAFAEL VARGAS	127	110	4.50	495.00	863559	B H T:
Federal and State Tax Research in how to start a Private Foundation.									
127 RAFAEL VARGAS 4.50 495.00									
INTSER Other Services USE MEMO 4.50 495.00									
12/31/10	12/07/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869566	B H T:
12/31/10	12/08/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869567	B H T:
12/31/10	12/09/10	6 68	Shawn McCormack	40	190	2.50	475.00	869568	B H T:
12/31/10	12/13/10	6 68	Shawn McCormack	40	190	1.00	190.00	869574	B H T:
40 Shawn McCormack 17.50 3,325.00									
INTSER Tax Planning 17.50 3,325.00									
11/30/10	11/08/10	6 84	PATRICK J. CATALINE	12	80	2.00	160.00	865544	B H T:
12/31/10	12/02/10	6 84	PATRICK J. CATALINE	12	80	1.00	80.00	867222	B H T:
getting star letters together, editing/service write up									
12 PATRICK J. CATALINE 3.00 240.00									
10/31/10	10/26/10	6 84	DAVE LOMBARDO	130	90	0.50	45.00	862867	B H T:
10/31/10	10/27/10	6 84	DAVE LOMBARDO	130	90	7.00	630.00	862875	B H T:
11/30/10	11/08/10	6 84	DAVE LOMBARDO	130	90	0.60	54.00	865154	B H T:
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130	90	1.00	90.00	866732	B H T:
130 DAVE LOMBARDO 9.10 819.00									
10/31/10	10/29/10	6 84	Shawn McCormack	40	190	4.00	760.00	864440	B H T:
11/30/10	11/01/10	6 84	Shawn McCormack	40	190	3.50	665.00	864444	B H T:
40 Shawn McCormack 7.50 1,425.00									
12/31/10	12/03/10	6 84	Bob Seibel	75	190	1.00	190.00	867255	B H T:
Interim letter.									
75 Bob Seibel 1.00 190.00									
INTSER Letters to Client, Prep 20.60 2,674.00									
10/31/10	10/22/10	90 17	ELISA BRABAZON	11	30	0.20	6.00	863018	B H T:
remailed a letter fedex to vivian									
11 ELISA BRABAZON 0.20 6.00									
VB-F-Federal Express 0.20 6.00									

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 / PAGE: 170

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5273 /	GRP: STAR	PRG BILL FRM: 5	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR HYUNDAI LLC/STAR HYUNDAI LLC				VIVIAN				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/* *								
			12 PATRICK J. CATALINE		8.50	680.00		
02/28/11	02/11/11	5 69 JOHN BRESLIN ext		129	80	0.20	16.00	876493 B H T:
		129 JOHN BRESLIN				0.20	16.00	
01/31/11	01/10/11	5 69 Bob Seibel NY IT204LL		75	190	1.00	190.00	872454 B H T:
02/28/11	02/15/11	5 69 Bob Seibel		75	190	0.50	95.00	879305 B H T:
02/28/11	02/17/11	5 69 Bob Seibel		75	190	0.50	95.00	879313 B H T:
02/28/11	02/19/11	5 69 Bob Seibel		75	190	0.50	95.00	879285 B H T:
06/30/11	06/07/11	5 69 Bob Seibel		75	190	1.00	190.00	897625 B H T:
08/31/11	08/02/11	5 69 Bob Seibel Go over return.		75	190	1.00	190.00	903994 B H T:
08/31/11	08/03/11	5 69 Bob Seibel Tax return.		75	190	1.00	190.00	904016 B H T:
08/31/11	08/16/11	5 69 Bob Seibel Tax returns.		75	190	0.50	95.00	907003 B H T:
08/31/11	08/22/11	5 69 Bob Seibel 3115 to KM		75	190	0.50	95.00	907032 B H T:
08/31/11	08/25/11	5 69 Bob Seibel Tax returns.		75	190	0.50	95.00	907050 B H T:
08/31/11	08/26/11	5 69 Bob Seibel Tax returns.		75	190	1.00	190.00	907058 B H T:
09/30/11	08/31/11	5 69 Bob Seibel E-file		75	190	0.50	95.00	907083 B H T:
		75 Bob Seibel				8.50	1,615.00	
		BUSTAX Year End Tax Work				24.70	3,436.00	
08/31/11	08/25/11	5 97 JOHN BRESLIN		129	80	1.20	96.00	905898 B H T:
		129 JOHN BRESLIN				1.20	96.00	
		BUSTAX Math/Proof Report/Retur				1.20	96.00	
12/31/10	12/14/10	6 39 RAFAEL VARGAS Working on New York form IT-204-LL.		127	110	0.30	33.00	867838 ON HOLD
		127 RAFAEL VARGAS				0.30	33.00	
		INTSER Other Services USE MEMO				0.30	33.00	
05/31/11	05/26/11	6 84 Shawn McCormack		40	190	3.50	665.00	897172 B H T:
05/31/11	05/27/11	6 84 Shawn McCormack		40	190	3.50	665.00	897174 B H T:
		40 Shawn McCormack				7.00	1,330.00	
		INTSER Letters to Client, Prep				7.00	1,330.00	
03/31/11	03/05/11	8 32 Kenneth Mann 263A election		48	250	0.30	75.00	887374 B H T:

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5273 /

PAGE: 340

I